

Index to Volume 26—1995/96

ARTICLES (by author)

Ashton, D. J.; The Cost of Equity Capital and a Generalisation of the Dividend Growth Model. 3.

Bence, David, Hapeshi, Kevin and Hussey, Roger; Examining Investment Information Sources for Sophisticated Investors Using Cluster Analysis. 19.

Chow, Lynne Min-ying, Chau, Gerald Kun-kwai and Gray, Sidney J.; Accounting Reforms in China: Cultural Constraints on Implementation and Development. 29.

Deegan, Craig and Gordon, Ben; A Study of the Environmental Disclosure Practices of Australian Corporations. 187.

Godfrey, Jayne M. and Yee, Benita; Mining Sector Currency Risk Management Strategies: Responses to Foreign Currency Accounting Regulation. 200.

Hall, Thomas W., Shriver, Keith A. and Tippet, Mark; The Estimation of Monetary Gains and Losses in Diverse International Economic Environments. 91.

Herbert, Wilson E. and Wallace, R. S. Olusegun; A Corporate View of Research Needs in Corporate Finance. 107.

Hew, Denis, Skerratt, Len, Strong, Norman and Walker, Martin; Post-earnings-announcement Drift: Some Preliminary Evidence for the UK. 283.

Holland, John and Stoner, Greg; Dissemination of Price-sensitive Information and Management of Voluntary Corporate Disclosure. 295.

Hooper, Cameron and Trotman, Ken T.; Configurational Information Processing in Auditing: Further Evidence. 125.

Horgan, Jane M.; The Moment Bound with Unrestricted Random, Cell and Sieve Sampling of Monetary Units. 215.

Krishnan, Jagan, Krishnan, Jayanthi and Stephens, Ray G.; The Simultaneous Relation Between Auditor Switching and Audit Opinion: An Empirical Analysis. 224.

Kwong, M. F. C., Munro, J. W. and Peasnell, K. V.; Commonalities Between Added Value Ratios and Traditional Return on Capital Employed. 51.

Lee, Dominica Suk-ye; Auditor Market Share, Product Differentiation and Audit Fees. 315.

McCarthy, Mark G. and Schneider, Douglas K.; Market Perception of Goodwill: Some Empirical Evidence. 69.

Rahman, Asheq, Perera, Hector and Ganesanandam, Siva; Measurement of Formal Harmonisation in Accounting: An Exploratory Study. 325.

Scorgie, Michael E.; Evolution of the Application of Present Value to Valuation of Non-monetary Resources. 237.

Ward, Terry J. and Foster, Benjamin, P.; An Empirical Analysis of Thomas's Financial Accounting Allocation Fallacy Theory in a Financial Distress Context. 137.

Willekens, Marleen, Steele, Anthony and Miltz, David; Audit Standards and Auditor Liability: A Theoretical Model. 249.

Wouters, Marc J. F.; Why Managers Use Cost Allocations: A Research Note. 341.

Wright, Mike and Robbie, Ken; Venture Capitalists, Unquoted Equity Investment Appraisal and the Role of Accounting Information. 153.

ARTICLES (by title)

Accounting Reforms in China: Cultural Constraints on Implementation and Development by Lynne Min-ying Chow, Gerald Kun-kwai Chau and Sidney J. Gray. 29.

Audit Standards and Auditor Liability: A Theoretical Model by Marleen Willekens, Anthony Steele and David Miltz. 249.

Auditor Market Share, Product Differentiation and Audit Fees by Dominica Suk-ye Lee. 315.

Commonalities Between Added Value Ratios and Traditional Return on Capital Employed by M. F. C. Kwong, J. W. Munro and K. V. Peasnell. 51.

Configural Information Processing in Auditing: Further Evidence *by* Cameron Hooper and Ken T. Trotman. 125.

Corporate View of Research Needs in Corporate Finance *by* Wilson E. Herbert and R. S. Olu-segun Wallace. 107.

Cost of Equity Capital and a Generalisation of the Dividend Growth Model *by* D. J. Ashton. 3.

Dissemination of Price-sensitive Information and Management of Voluntary Corporate Disclosure *by* John Holland and Greg Stoner. 295.

Empirical Analysis of Thomas's Financial Accounting Allocation Fallacy Theory in a Financial Distress Context *by* Terry J. Ward and Benjamin P. Foster. 137.

Estimation of Monetary Gains and Losses in Diverse International Economic Environments *by* Thomas W. Hall, Keith A. Shriver and Mark Tippet. 91.

Evolution of the Application of Present Value to Valuation of Non-monetary Resources *by* Michael E. Scorgie. 237.

Examining Investment Information Sources for Sophisticated Investors Using Cluster Analysis *by* David Bence, Kevin Hapeshi and Roger Hussey. 19.

Market Perception of Goodwill: Some Empirical Evidence *by* Mark G. McCarthy and Douglas K. Schneider. 69.

Measurement of Formal Harmonisation in Accounting: An Exploratory Study *by* Asheq Rahman, Hector Perera and Siva Ganeshanandam. 325.

Mining Sector Currency Risk Management Strategies: Responses to Foreign Currency Accounting Regulation *by* Jayne M. Godfrey and Benita Yee. 200.

Moment Bound with Unrestricted Random, Cell and Sieve Sampling of Monetary Units *by* Jane M. Horgan. 215.

Post-earnings-announcement Drift: Some Preliminary Evidence for the UK *by* Denis Hew, Len Skerratt, Norman Strong and Martin Walker. 283.

Simultaneous Relation Between Auditor Switching and Audit Opinion: An Empirical Analysis *by* Jagan Krishnan, Jayanthi Krishnan and Ray G. Stephens. 224.

Study of the Environmental Disclosure Practices of Australian Corporations *by* Craig Deegan and Ben Gordon. 187.

Venture Capitalists, Unquoted Equity Investment Appraisal and the Role of Accounting Information *by* Mike Wright and Ken Robbie. 153.

Why Managers Use Cost Allocations: A Research Note *by* Marc J. F. Wouters. 341.

COMMENTARIES (by author)

Baxter, W. T.; Future Events—A Conceptual Study of their Significance for Recognition and Measurement: A Review Article. 171.

Brinn, Tony, Jones, Michael John and Pendlebury, Maurice; UK Accountants' Perceptions of Research Journal Quality. 265.

Trigueiros, Duarte and Taffler, Richard; Neural Networks and Empirical Research in Accounting. 347.

COMMENTARIES (by title)

Future Events—A Conceptual Study of their Significance for Recognition and Measurement: A Review Article *by* W. T. Baxter. 171.

Neural Networks and Empirical Research in Accounting *by* Duarte Trigueiros and Richard Taffler. 347.

UK Accountants' Perceptions of Research Journal Quality *by* Tony Brinn, Michael John Jones and Maurice Pendlebury. 265.

BOOKS REVIEWED

Blake, J. and Gao, S.; Perspectives on Accounting and Finance in China, reviewed *by* R. S. Olu-segun Wallace. 183.

Brief, Richard P.; A Landmark in Accounting Theory: The Work of Gabriel A. D. Preinreich, reviewed *by* Mark Tippet. 361.

Brownell, Peter; Research Methods in Management Accounting, reviewed *by* David Otley. 364.

Buckland, Roger and Davis, Edward W. (eds.); Finance for Growing Enterprises, reviewed *by* Mike Dempsey. 182.

Canadian Institute of Chartered Accountants; Reporting on Environmental Performance, reviewed *by* Jan Bebbington. 86.

Caughan, Patrick (ed.); Readings in Mergers and Acquisitions, reviewed *by* William Forbes. 179.

Chambers, R. J.; An Accounting Thesaurus: 500 years of Accounting, reviewed *by* W. T. Baxter. 358.

- Colwyn Jones, T.; *Accounting and the Enterprise: A Social Analysis*, reviewed by Lee D. Parker. 180.
- Coombs, Hugh M. and Edwards, John Richard; *Accounting Innovation: Municipal Corporations 1835-1935*, reviewed by Rowan Jones. 366.
- Demirag, I. and Goddard, S.; *Financial Management for International Business*, reviewed by Clare B. Roberts. 177.
- Edwards, E. O. and Bell, P. W.; *The Theory and Measurement of Business Income*, reviewed by Geoffrey Whittington. 361.
- Hopwood, A. G. and Miller, P. (eds.); *Accounting as Social and Institutional Practice*, reviewed by Sue Llewellyn. 279.
- Horton, Joanne and Macve, Richard; *Accounting Principles for Life Insurance: A True and Fair View?*, reviewed by Rupert Yardley. 83.
- Jones, Edgar; *True and Fair. A History of Price Waterhouse*, reviewed by John Richard Edwards. 359.
- Nobes, C. W. and Parker, R. H.; *Comparative International Accounting. Fourth Edition*, reviewed by Peter Walton. 82.
- Parker, R. H. and Nobes, C. W.; *An International View of True and Fair Accounting*, reviewed by Tom Lee. 87.
- Pointon, John (ed.); *Issues in Business Taxation*, reviewed by D. J. Ashton. 85.
- Riccaboni, Angelo and Ghirri, Rosanna; *European Financial Reporting Series. Italy*, reviewed by Stefano Zambon. 83.
- Ryan, J. B. and Heazlewood, C. T. (eds.); *Australian Company Financial Reporting 1995*, reviewed by Richard D. Morris. 358.
- Smith, Malcolm; *New Tools for Management Accounting*, reviewed by Mahmoud Ezzamel. 178.
- Solomons, David and Zeff, Stephen A.; *Accounting Research 1948-1958, Volume 1. Selected Articles on Accounting History*, reviewed by R. H. Parker. 364.
- Tidrick, Donald E. (ed.); Leonard M. Savoie; *Words from the Past, Thoughts for Today*, reviewed by Stephen A. Zeff. 363.
- Walton, Peter (ed.); *European Financial Reporting. A History*, reviewed by R. H. Parker. 357.
- Wilson, John F.; *British Business History, 1720-1994*, reviewed by Trevor Boyns. 179.

PRINTED IN GREAT BRITAIN BY BPC WHEATONS LTD, EXETER

